

**Skagit County Public Transportation Benefit Area
Local Sales Tax Boundary Change
Effective October 1, 2014**

Effective October 1, 2014, the Skagit County Public Transportation Benefit Area (PTBA) has revised the boundaries of the PTBA.

Due to the boundary change, persons or businesses within a portion of Unincorporated Skagit County that previously reported to 2900 must report to location code 2929.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within this area. Persons or business within this area will be subject to the new rate of use tax on items purchased for their personal or business use if sales tax has not been paid.

The new boundary is defined by the map enclosed with this special notice. You can also determine the proper codes and rates of local sales tax on our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales tax rate (GIS) link**.

The rates of sales tax are:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	2900	.016	.065	.081
Unincorp. Areas P.T.B.A	2929	.020	.065	.085

This notice is being sent to businesses that have reported local sales or use tax to any of the above locations within the last year.

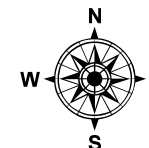
If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at dor.wa.gov or call the Department of Revenue at 1-800-647-7706.

**Skagit County
PTBA Boundary Update
Effective October 1, 2014**



Skagit

La Conner

Shelter Bay



Skagit County PTBA Revision

-  County Area Added to PTBA
-  Skagit County PTBA Area